

Illinois Board of Examiners
Required Exam on Rules of Professional Conduct

After passing the entire Uniform CPA Examination, before you are issued an Illinois CPA certificate and can hold out as a CPA, you must meet the new requirement on rules of professional conduct as stated here.

Beginning January 1, 2005, before the Board may award a CPA Examination candidate a certificate as a Certified Public Accountant, applicants shall be required to pass a separate examination on the rules of professional conduct.

- 1) Illinois candidates who successfully complete the Uniform CPA Examination on or after January 1, 2005, are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois CPA Certificate. Therefore, candidates who successfully complete all four sections of the Uniform CPA Exam January 2005 or later must meet the new requirement.
- 2) Candidates who have taken and passed the Uniform CPA examination in other states who apply for an Illinois CPA Certificate by transfer of scores to Illinois on or after January 1, 2005, are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois certificate.
- 3) The Board accepts only “Professional Ethics: The AICPA's Comprehensive Course”. Upon receipt of written notification directly from the AICPA that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate’s certification and notify the candidate of the Illinois CPA certificate number and date of issue.

Frequently asked questions:

Q: Is this exam part of the Uniform CPA Exam?

A: No, this course/exam is totally separate from the Uniform CPA Exam. It is not a “new” section of the CPA exam. It is just a new requirement in Illinois for certification. Over 30 jurisdictions have a similar requirement before they will certify or license CPAs. This is a self-study course on CD-ROM or textbook which you schedule at your convenience.

Q: When did this requirement go into effect?

A: Legislation was signed into law in July 2004 making the requirement mandatory. The Board of Examiners investigated the alternatives available for CPA candidates to meet the requirement and determined this was the best option at that time. Information was presented to candidates as soon as it was available.

Q: Is there a time limit within which I must complete the course on Professional Conduct after I pass the CPA exam? May I take the course before passing the uniform CPA exam?

A: There currently are no time limits and you may take the course at any time during your testing experience, before or after passing the exam. You cannot be certified in Illinois until this requirement has been met. When you pass the Uniform CPA Exam, we will notify you of your scores, but you will not be a CPA at that point in time. You must successfully complete the

AICPA course on Rules of Professional Conduct first. Be sure to request that the AICPA send your score to the Illinois Board of Examiners. The Board is concerned about candidates not completing the requirement and strongly encourages you to take care of this requirement as soon as possible.

Q: How do I obtain the course/exam?

A: You can access information about the course on the AICPA site www.cpa2biz.com. Key in Ethics Course in the “Search box” and it will bring up information about Ethics courses. **Be sure to choose the correct course: “Professional Ethics: The AICPA's Comprehensive Course” from the options presented.** It will explain how to purchase, its content, etc. It is an open-book test. Be aware that you must complete the course within one year of purchase!

Q: Why does the AICPA site mention CPE credit in relation to the course?

A: This course can also be taken to satisfy CPE requirements for a number of states. You are not required to complete CPE unless you are licensed in Illinois to practice public accounting. This *is* the correct course to complete for the new certification requirement. If you have taken the course to satisfy CPE requirements of your firm and received a score of 90 or higher, have those results sent to the Illinois Board of Examiners.

Q: What is the cost?

A: The cost is \$123.75 for non-members and \$99.00 for members of the AICPA. Information about AICPA membership is available at www.aicpa.org Click on “Join AICPA”. There is an Associate Membership available for persons who have passed the CPA exam but who are not yet certified. We are not encouraging or discouraging membership in the AICPA, but want this information available to you.

Q: Is there any other way to obtain the course/exam?

A: For a limited time, the Illinois CPA Society is offering a discounted Ethics Examination with a paid membership as a professional affiliate member if you have been approved to take the CPA exam. The current promotion includes:

- Student Affiliate members of the Society can purchase it for \$60, and
- Those with a current Authorization to Test, and who are Society members, can purchase it for \$60.

Go to the following link for more information.

<http://www.icpas.org/icpas/membership/approved-test.asp>

Q: What if I have questions about the grading of the exam?

A: You can direct questions about the grading of the exam to the AICPA Professional Development Quality Assurance Team at 609-671-2922 or aicpacpegrading@aicpa.org. If you have concerns about specific questions on the exam, you must fax those concerns to the AICPA within four days of your exam test date.

Additional questions about the requirement can be directed to the Board office at help@ilboa.org or by calling 217-531-0950.